

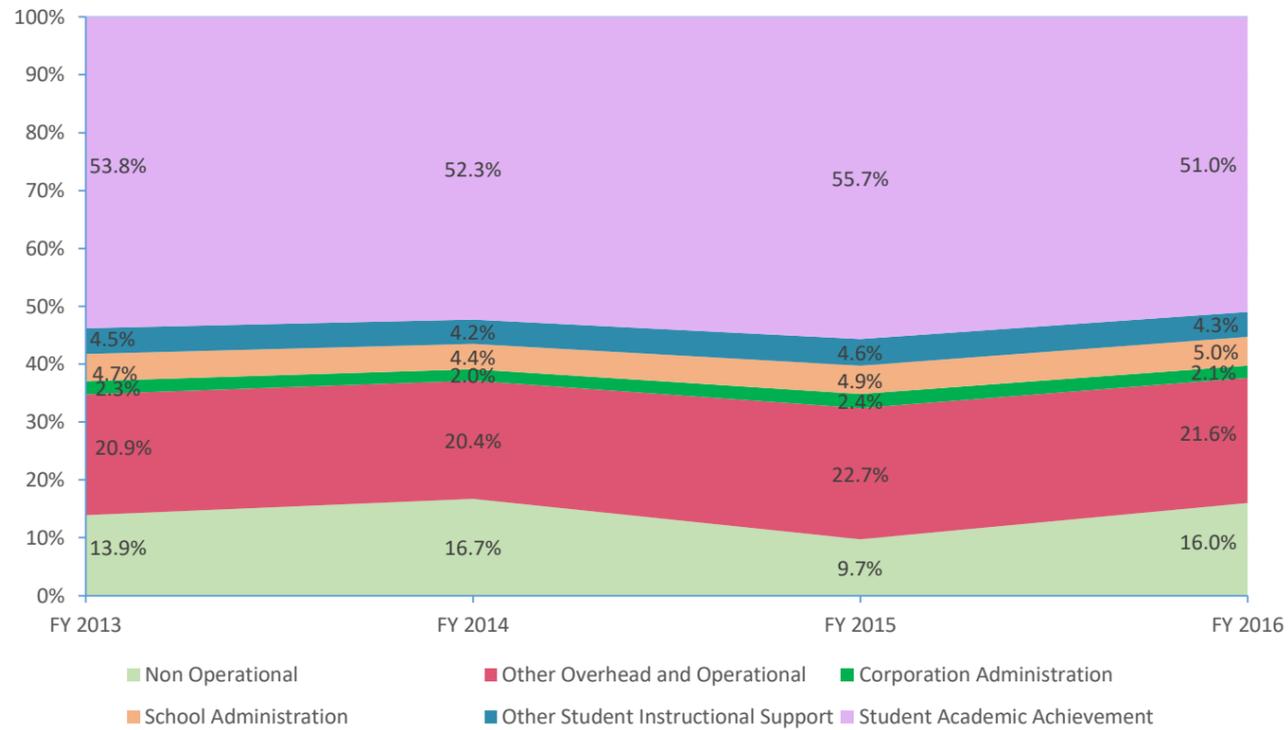
School Corporation Expenditures by Account
Biannual Financial Report Data
Huntington Co Com Sch Corp (3625)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$31,289,179	56.7%	\$31,097,576	53.5%	\$28,398,418	53.8%	\$28,754,512	52.3%	\$27,426,748	55.7%	\$27,353,056	51.0%
Student Instructional Support	\$4,587,625	8.3%	\$5,584,131	9.6%	\$4,836,707	9.2%	\$4,719,595	8.6%	\$4,677,347	9.5%	\$4,983,693	9.3%
Total	\$35,876,804	65.0%	\$36,681,707	63.1%	\$33,235,125	62.9%	\$33,474,108	60.9%	\$32,104,096	65.2%	\$32,336,749	60.3%

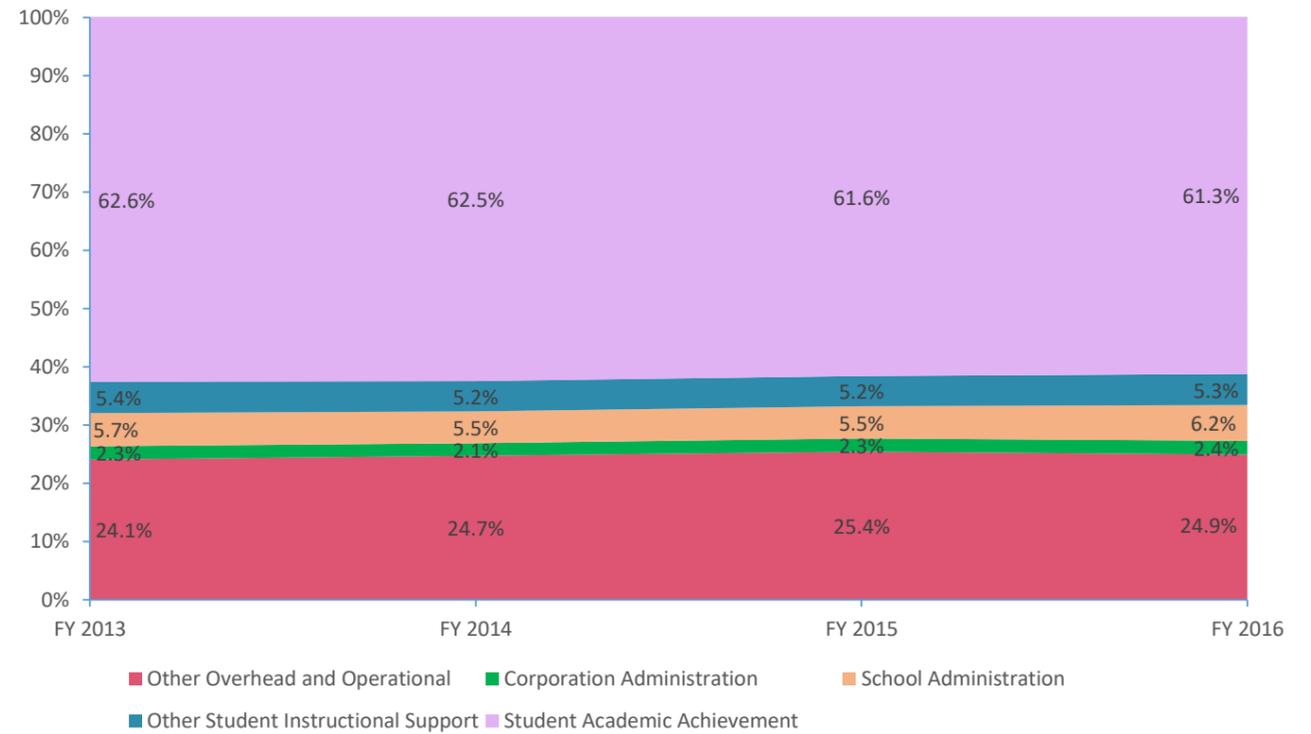
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$10,726,500	19.4%	\$13,029,130	22.4%	\$12,224,508	23.2%	\$12,321,397	22.4%	\$12,373,083	25.1%	\$12,738,516	23.7%
Non Operational	\$8,620,742	15.6%	\$8,397,106	14.5%	\$7,340,467	13.9%	\$9,191,283	16.7%	\$4,797,726	9.7%	\$8,588,427	16.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$19,347,242	35.0%	\$21,426,236	36.9%	\$19,564,976	37.1%	\$21,512,680	39.1%	\$17,170,809	34.8%	\$21,326,943	39.7%

Grand Total	\$55,224,047		\$58,107,944		\$52,800,101		\$54,986,787		\$49,274,904		\$53,663,692	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Huntington Co Com Sch Corp (3625)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$1,388,396	\$1,298,938	NA	NA	-6.4%
11100	Regular Programs	Elementary	\$7,831,507	\$10,692,145	\$8,728,354	\$8,384,559	7.1%	-21.6%	-3.9%
11200	Regular Programs	Middle/Junior High	\$4,107,871	\$5,228,045	\$4,504,159	\$4,598,133	11.9%	-12.0%	2.1%
11300	Regular Programs	High School	\$4,234,975	\$5,829,159	\$5,078,643	\$4,796,935	13.3%	-17.7%	-5.5%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$67,622	\$84,146	\$454,958	\$425,190	528.8%	405.3%	-6.5%
11420	Regular Programs	Vocational Education - Agriculture B	\$106,137	\$146,708	\$110,665	\$114,734	8.1%	-21.8%	3.7%
11430	Regular Programs	Vocational Education - Distributive Education	\$73,165	\$13,510	\$0	\$0	-100.0%	-100.0%	NA
11440	Regular Programs	Vocational Education - Health Occupations	\$0	\$0	\$6,236	\$4,331	NA	NA	-30.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$156,283	\$83,609	\$0	\$0	-100.0%	-100.0%	NA
11490	Regular Programs	Vocational Education - Industrial Education B	\$352,069	\$381,553	\$270,671	\$283,090	-19.6%	-25.8%	4.6%
11520	Regular Programs	Vocational Education - Area School Participation	\$0	\$17,223	\$20,786	\$27,212	NA	58.0%	30.9%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$55,943	\$69,958	NA	NA	25.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$117,685	\$20,242	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$44,117	\$36,989	\$47,231	NA	7.1%	27.7%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$2,012	\$238	\$0	\$0	-100.0%	-100.0%	NA
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$351,690	\$477,246	\$600,298	\$585,088	66.4%	22.6%	-2.5%
12330	Special Programs	Physical Impairment - Visual Impairment	\$55,894	\$103,679	\$83,320	\$85,873	53.6%	-17.2%	3.1%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$152,115	\$213,223	\$121,780	\$127,026	-16.5%	-40.4%	4.3%
12350	Special Programs	Physical Impairment - Homebound	\$30,432	\$54,901	\$382	\$4,741	-84.4%	-91.4%	1142.1%
12410	Special Programs	Emotional Disabilities - Full Time	\$267,148	\$332,341	\$220,878	\$231,093	-13.5%	-30.5%	4.6%
12510	Special Programs	Culturally Different - Communication Disorders	\$419,012	\$623,433	\$501,661	\$506,748	20.9%	-18.7%	1.0%
12520	Special Programs	Culturally Different - Compensatory	\$23,081	\$3,907	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$1,351,379	\$1,966,071	\$1,660,866	\$1,678,909	24.2%	-14.6%	1.1%
12710	Special Programs	Equal Opportunity At Risk	\$56,483	\$3,993	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$315,399	\$313,880	\$280,832	\$245,865	-22.0%	-21.7%	-12.5%
12900	Special Programs	Other Special Programs	\$58,750	\$68,734	\$67,994	\$68,388	16.4%	-0.5%	0.6%
13100	Adult/Continuing Education Programs	Instruction	\$96,936	\$121,783	\$0	\$0	-100.0%	-100.0%	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$10,877	\$2,392	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$146,300	\$210,973	\$73,947	\$58,099	-60.3%	-72.5%	-21.4%
14200	Summer School Programs	Middle/Junior High School	\$0	\$0	\$0	\$4,332	NA	NA	NA
14300	Summer School Programs	High School	\$90,186	\$26,880	\$89,554	\$113,019	25.3%	320.5%	26.2%
16100	Remediation	Remediation Testing	\$34,625	\$118,245	\$0	\$11,800	-65.9%	-90.0%	NA
16200	Remediation	Preventive Remediation	\$1,053	\$37,769	\$2,415	\$1,787	69.7%	-95.3%	-26.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$278,134	\$445,889	\$368,096	\$577,606	107.7%	29.5%	56.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$302,001	\$564,850	\$92,449	\$93,897	-68.9%	-83.4%	1.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$165,206	\$107,119	\$44,783	\$32,211	-80.5%	-69.9%	-28.1%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$242,864	\$248,289	NA	NA	2.2%
22220	Instruction	Library/Media Services - School Library	\$438,452	\$528,351	\$360,497	\$385,442	-12.1%	-27.0%	6.9%
22230	Instruction	Library/Media Services - Audiovisual	\$27,223	\$29,487	\$34,724	\$36,323	33.4%	23.2%	4.6%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$0	\$77	\$424	NA	NA	450.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$1,465,368	\$1,687,927	\$1,223,592	\$1,329,828	-9.2%	-21.2%	8.7%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$22,367	\$43,664	\$42,764	NA	91.2%	-2.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$35,139	\$1,924	\$1,429	\$165,492	371.0%	8501.5%	11483.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$11,052	\$17,145	\$254,907	\$94,254	752.8%	449.7%	-63.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$705,380	\$466,371	\$399,943	\$573,446	-18.7%	23.0%	43.4%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$6,002	\$0	\$0	NA	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$1,290,456	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$25,229,099	\$31,097,576	\$27,426,748	\$27,353,056	8.4%	-12.0%	-0.3%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$29	\$0	\$0	\$0	-100.0%	NA	NA
21210	Students	Guidance Services - Service Area Direction	\$7,983	\$13,255	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$819,306	\$1,109,384	\$1,030,244	\$1,006,556	22.9%	-9.3%	-2.3%
21230	Students	Guidance Services - Appraisal Services	\$7,706	\$128,555	\$0	\$0	-100.0%	-100.0%	NA

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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
21240	Students	Guidance Services - Information Services	\$0	\$433	\$0	\$0	NA	-100.0%	NA
21290	Students	Guidance Services - Other Guidance Services	\$32,601	\$0	\$0	\$0	-100.0%	NA	NA
21320	Students	Health Services - Medical Services	\$7,189	\$1,484	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$201,920	\$410,260	\$444,909	\$414,734	105.4%	1.1%	-6.8%
21390	Students	Health Services - Other Health Services	\$98,137	\$150,943	\$160,459	\$144,921	47.7%	-4.0%	-9.7%
21420	Students	Psychological Services - Psychological Testing	\$258,506	\$323,562	\$250,303	\$251,044	-2.9%	-22.4%	0.3%
21590	Students	Speech Path. & Audio. Serv. - Other	\$0	\$68,797	\$0	\$0	NA	-100.0%	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$415,877	\$623,817	\$382,644	\$391,856	-5.8%	-37.2%	2.4%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$0	\$107,426	NA	NA	NA
24100	School Administration	Office of The Principal	\$1,835,502	\$2,753,642	\$2,408,788	\$2,653,900	44.6%	-3.6%	10.2%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$0	\$13,255	NA	NA	NA
Student Instructional Support Total			\$3,684,756	\$5,584,131	\$4,677,347	\$4,983,693	35.3%	-10.8%	6.5%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$36,470	\$30,059	\$27,787	\$21,413	-41.3%	-28.8%	-22.9%
23150	General Administration	Board of Education - Legal Services	\$36,066	\$83,590	\$24,315	\$40,824	13.2%	-51.2%	67.9%
23160	General Administration	Board of Education - Promotion Expenses	\$2,794	\$4,145	\$16,877	\$26,332	842.4%	535.2%	56.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,053	\$6,418	\$6,298	\$5,298	-12.5%	-17.5%	-15.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$260,170	\$594,756	\$553,653	\$569,237	118.8%	-4.3%	2.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$8,863	\$23,376	\$3,377	\$2,333	-73.7%	-90.0%	-30.9%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$7,218	\$250,611	\$8,612	\$1,151	-84.0%	-99.5%	-86.6%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$176,647	\$294,149	\$380,659	\$398,303	125.5%	35.4%	4.6%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$978	\$10,483	NA	NA	971.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$622	\$2,977	\$3,586	\$4,004	543.6%	34.5%	11.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$667	\$7,164	\$22,562	\$27,784	4063.9%	287.8%	23.1%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$2,500	\$0	\$0	NA	-100.0%	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$156,965	\$27,143	NA	NA	-82.7%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$3,032,106	\$4,220,040	\$3,411,392	\$3,397,302	12.0%	-19.5%	-0.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$258,291	\$357,848	\$336,579	\$460,125	78.1%	28.6%	36.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$489,325	\$532,887	\$431,102	\$539,535	10.3%	1.2%	25.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,214	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$36,146	\$63,269	\$144,840	\$140,715	289.3%	122.4%	-2.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$257,032	\$416,497	\$796,484	\$584,979	127.6%	40.5%	-26.6%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$70,543	\$213	NA	NA	-99.7%
27010	Student Transportation	Service Area Direction	\$96,537	\$117,629	\$245,596	\$178,978	85.4%	52.2%	-27.1%
27100	Student Transportation	Vehicle Operation	\$1,277,231	\$1,812,149	\$1,927,277	\$2,000,312	56.6%	10.4%	3.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$707,047	\$915,538	\$1,080,086	\$832,811	17.8%	-9.0%	-22.9%
27400	Student Transportation	Purchase of School Buses	\$301,246	\$616,960	\$0	\$699,185	132.1%	13.3%	NA
27500	Student Transportation	Insurance on Buses	\$79,735	\$1,123	\$0	\$0	-100.0%	-100.0%	NA
27700	Student Transportation	Contracted Transportation Services	\$217,442	\$47,405	\$28,803	\$12,202	-94.4%	-74.3%	-57.6%
27900	Student Transportation	Other Student Transportation Services	\$0	\$6,642	\$0	\$0	NA	-100.0%	NA
31100	Food Services Operations	Service Area Direction	\$59,004	\$97,236	\$104,992	\$109,284	85.2%	12.4%	4.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$800,753	\$1,131,141	\$1,168,991	\$1,218,034	52.1%	7.7%	4.2%
31400	Food Services Operations	Food Purchases	\$1,107,379	\$1,145,843	\$1,289,730	\$1,273,186	15.0%	11.1%	-1.3%
31900	Food Services Operations	Other Food Services	\$184,242	\$247,177	\$130,998	\$157,351	-14.6%	-36.3%	20.1%
Overhead and Operational Total			\$9,440,303	\$13,029,130	\$12,373,083	\$12,738,516	34.9%	-2.2%	3.0%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$9,398	\$7,705	NA	NA	-18.0%
33200	Category not Specified	Community Recreation	\$89,987	\$113,830	\$104,867	\$161,062	79.0%	41.5%	53.6%
33300	Category not Specified	Civic Services	\$8,881	\$2,936	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$389,762	\$441,786	\$361,962	\$386,859	-0.7%	-12.4%	6.9%
33990	Other Community Services	Other	\$0	\$26,426	\$0	\$0	NA	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$47,304	\$1,409	\$942	\$956	-98.0%	-32.1%	1.5%

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Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
43000	Category not Specified	Professional Services	\$268,898	\$1,186,027	\$18,576	\$22,019	-91.8%	-98.1%	18.5%			
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,099,893	\$737,733	\$243,527	\$2,011,498	82.9%	172.7%	726.0%			
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$504,105	\$47,883	\$0	\$0	-100.0%	-100.0%	NA			
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$28,220	\$4,550	\$19,427	\$24,250	-14.1%	433.0%	24.8%			
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$7,184	\$12,694	\$755,100	\$536,422	7367.3%	4125.9%	-29.0%			
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$306,169	\$295,583	\$99,057	\$264,815	-13.5%	-10.4%	167.3%			
49000	Category not Specified	Other Facilities Acq. and Construction	\$32,643	\$0	\$0	\$0	-100.0%	NA	NA			
51100	Principal on Debt	Bonds	\$0	\$0	\$0	\$670,289	NA	NA	NA			
52100	Interest on Debt	Bonds	\$495,217	\$675,946	\$338,382	\$0	-100.0%	-100.0%	-100.0%			
52200	Interest on Debt	Temporary Loans	\$148,093	\$248,410	\$0	\$0	-100.0%	-100.0%	NA			
53100	Lease Rental	Buildings-Principal	\$4,399,000	\$4,238,000	\$2,617,500	\$4,281,000	-2.7%	1.0%	63.6%			
54200	Advancements and Obligations	Common School Fund - Principal	\$662,743	\$363,393	\$228,986	\$221,552	-66.6%	-39.0%	-3.2%			
60700	Category not Specified	Scholarships	\$2,500	\$500	\$0	\$0	-100.0%	-100.0%	NA			
Non Operational Total			\$8,490,599	\$8,397,106	\$4,797,726	\$8,588,427	1.2%	2.3%	79.0%			
Prorated by Fund												
26491 - SAA	NA	PERF - 2007 Account Code	\$231,409	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS	NA	PERF - 2007 Account Code	\$35,198	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O	NA	PERF - 2007 Account Code	\$234,803	\$0	\$0	\$0	NA	NA	NA			
26491 - NO	NA	PERF - 2007 Account Code	\$4,348	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA	NA	Social Security - 2007 Account Code	\$1,593,474	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS	NA	Social Security - 2007 Account Code	\$246,641	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O	NA	Social Security - 2007 Account Code	\$300,009	\$0	\$0	\$0	NA	NA	NA			
26492 - NO	NA	Social Security - 2007 Account Code	\$36,400	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$101,878	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$14,839	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$14,361	\$0	\$0	\$0	NA	NA	NA			
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$2,549	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$3,530,772	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$538,177	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$709,102	\$0	\$0	\$0	NA	NA	NA			
26494 - NO	NA	Group Insurance - 2007 Account Code	\$78,992	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$14,195	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$2,050	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,252	\$0	\$0	\$0	NA	NA	NA			
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$333	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$588,351	\$0	\$0	\$0	NA	NA	NA			
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$65,965	\$0	\$0	\$0	NA	NA	NA			
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$26,670	\$0	\$0	\$0	NA	NA	NA			
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,522	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total			\$8,379,290	\$0	\$0	\$0	NA	NA	NA			